

AGREEMENT AND EVIDENCE OF TRANSFER OF CLAIM  
LEHMAN PROGRAM SECURITY

TO: THE DEBTOR AND THE BANKRUPTCY COURT

1. For value received, the adequacy and sufficiency of which are hereby acknowledged, **BSOF Parallel Master Fund, L.P.** ("**Seller**") hereby unconditionally and irrevocably sells, transfers and assigns to **J.P. Morgan Securities plc** (the "**Purchaser**"), and Purchaser hereby agrees to purchase, as of the date hereof, (a) an undivided interest, to the extent of the amount specified in Schedule 1 attached hereto (the "**Purchased Claim**"), in Seller's right, title and interest in and to Proof of Claim Number(s) set forth at Schedule 1 hereto (the "**Proof of Claim**") against Lehman Brothers Holdings, Inc., debtor in proceedings for reorganization (the "**Proceedings**") in the United States Bankruptcy Court for the Southern District of New York (the "**Court**"), administered under Case No. 08-13555 (JMP) (the "**Debtor**"), (b) all rights and benefits of Seller relating to the Purchased Claim, including without limitation (i) any right to receive cash, securities, instruments, interest, damages, penalties, fees or other property, which may be paid or distributed with respect to the Purchased Claim or with respect to any of the documents, agreements, bills and/or other documents (whether now existing or hereafter arising) which evidence, create and/or give rise to or affect in any material way the Purchased Claim, whether under a plan of reorganization or liquidation, pursuant to a liquidation, or otherwise, (ii) any actions, claims (including, without limitation, "claims" as defined in Section 101(5) of Title 11 of the United States Code (the "**Bankruptcy Code**")), rights or lawsuits of any nature whatsoever, whether against the Debtor or any other party, arising out of or in connection with the Purchased Claim, (iii) any rights and benefits arising out of or in connection with any exhibit, attachment and/or supporting documentation relating to the Purchased Claim, and (iv) any and all of Seller's right, title and interest in, to and under the transfer agreements, if any, under which Seller or any prior seller acquired the rights and obligations underlying or constituting a part of the Purchased Claim, but only to the extent related to the Purchased Claim, (c) any and all proceeds of any of the foregoing (collectively, as described in clauses (a), (b), and (c), the "**Transferred Claims**"), and (d) the security or securities (any such security, a "**Purchased Security**") relating to the Purchased Claim and specified in Schedule 1 attached hereto.

2. Seller hereby represents and warrants to Purchaser that: (a) the Proof of Claim was duly and timely filed on or before 5:00 p.m. (prevailing Eastern Time) on November 2, 2009 in accordance with the Court's order setting the deadline for filing proofs of claim in respect of "Lehman Program Securities"; (b) the Proof of Claim relates to one or more securities expressly identified on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009; (c) Seller owns and has good and marketable title to the Transferred Claims, free and clear of any and all liens, claims, set-off rights, security interests, participations, or encumbrances created or incurred by Seller or against Seller; (d) Seller is duly authorized and empowered to execute and perform its obligations under this Agreement and Evidence of Transfer; (e) the Proof of Claim includes the Purchased Claim specified in Schedule 1 attached hereto; (f) Seller has not engaged in any acts, conduct or omissions, or had any relationship with the Debtor or its affiliates, that will result in Purchaser receiving in respect of the Transferred Claims proportionately less payments or distributions or less favorable treatment than other unsecured creditors; and (g) distributions have been received in respect of the Transferred Claims, which distributions have been no less favorable, including with respect to timing of distributions, than those received by creditors holding similar claims against the Debtors.

3. Seller hereby waives any objection to the transfer of the Transferred Claims to Purchaser on the books and records of the Debtor and the Court, and hereby waives to the fullest extent permitted by law any notice or right to receive notice of a hearing pursuant to Rule 3001(e) of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law, and consents to the substitution of Seller by Purchaser for all purposes in the case, including, without limitation, for voting and distribution purposes with respect to the Transferred Claims. Purchaser agrees to file a notice of transfer with the Court pursuant to Federal Rule of Bankruptcy Procedure 3001(e) including this Agreement and Evidence of Transfer of Claim. Seller acknowledges and understands, and hereby stipulates, that an order of the Court may be entered without further notice to Seller transferring to Purchaser the Transferred Claims, recognizing Purchaser as the sole owner and holder of the Transferred Claims, and directing that all payments or distributions of money or property in respect of the Transferred Claim be delivered or made to Purchaser.



4. All representations, warranties, covenants and indemnities shall survive the execution, delivery and performance of this Agreement and Evidence of Transfer of Claim and the transactions described herein. Purchaser shall be entitled to transfer its rights hereunder without any notice to or the consent of Seller. Seller hereby agrees to indemnify, defend and hold Purchaser, its successors and assigns and its officers, directors, employees, agents and controlling persons harmless from and against any and all losses, claims, damages, costs, expenses and liabilities, including, without limitation, reasonable attorneys' fees and expenses, which result from Seller's breach of its representations and warranties made herein.


5. Seller shall promptly (but in any event no later than three (3) business days) remit any payments, distributions or proceeds received by Seller in respect of the Transferred Claims to Purchaser. Seller has transferred, or shall transfer as soon as practicable after the date hereof, to Purchaser each Purchased Security to such account, via Euroclear or Clearstream (or similar transfer method), as Purchaser may designate in writing to Seller. This Agreement and Evidence of Transfer supplements and does not supersede any confirmation, any other automatically generated documentation or any applicable rules of Euroclear or Clearstream (or similar transfer method) with respect to the purchase and sale of the Purchased Security.


6. Each of Seller and Purchaser agrees to (a) execute and deliver, or cause to be executed and delivered, all such other and further agreements, documents and instruments and (b) take or cause to be taken all such other and further actions as the other party may reasonably request to effectuate the intent and purposes, and carry out the terms, of this Agreement and Evidence of Transfer, including, without limitation, cooperating to ensure the timely and accurate filing of any amendment to the Proof of Claim.

7. Seller's and Purchaser's rights and obligations hereunder shall be governed by and interpreted and determined in accordance with the laws of the State of New York (without regard to any conflicts of law provision that would require the application of the law of any other jurisdiction). Seller and Purchaser each submit to the jurisdiction of the courts located in the County of New York in the State of New York. Each party hereto consents to service of process by certified mail at its address listed on the signature page below.

IN WITNESS WHEREOF, this AGREEMENT AND EVIDENCE OF TRANSFER OF CLAIM is dated as set forth below.


BSOF Parallel Master Fund, L.P.


By:   
Name: Paul Lim  
Title: Managing Director  
Date: 7/30/14

  
Daniel Hook  
Authorized Signatory

Address:  
BSOF Parallel Master Fund, L.P.  
c/o Knighthood Capital Management, LLC  
1140 Avenue of the Americas - Floor 12  
New York, New York 10036

J.P. Morgan Securities plc

By:   
Name: Andrew C. Faherty  
Title: Authorized Signatory  
Date: 7/30/14

By:   
Name: Peter Schorpe  
Title: Authorized Signatory  
Date: 7/30/14

Address:  
J.P. Morgan Securities plc  
Mail Code: NY1-M138  
383 Madison Avenue - Floor 43  
New York, New York 10179  
ATTN: Jeffrey L. Panzo

**SCHEDULE 1**

**Transferred Claims**

**Purchased Claim**

The allowed amounts set forth below together with all accrued interest, fees and other recoveries due.

**Lehman Programs Securities to which Transfer Relates**

	Description	POC	Docket # for Transfer to Seller	ISIN	Issuer	Guarantor	Currency	Notional Amount	Allowed Amount Transferred herein
1	Issue of EUR 300,000,000 Inflation linked Multi-tranche Notes under the US \$18,000,000,000 Euro Medium Term Note Program	49737.03	31593	XS0176153350	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	1,000,000	\$1,458,825.47
2	Issue of EUR 5,000,000 MarQuaS Notes due May 2010 under the US \$60,000,000,000 Euro Medium Term Note Program	49737.23	29696	XS0297522228	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	5,000,000	\$6,563,659.66
3	Issue of EUR 125,000,000 Inflation linked Notes under the US \$25,000,000,000 Euro Medium Term Note Program	49737.32	31590	XS0200284247	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	790,000	\$1,153,987.64
4	Issue of EUR 50,000,000 Inflation linked Notes under the US \$18,000,000,000 Euro Medium Term Note Program	49737.33	31592	XS0185655445	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	1,000,000	\$1,453,971.04
5	MTN1090	50315.44	43062	XS0125559467	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	810,982	\$1,155,514.76
6	MTN1120	50315.44	43062	XS0126892255	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	1,180,628	\$1,680,819.17
7	MTN1680	50315.44	43062	XS0163560690	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	1,211,225	\$1,726,571.83
8	MTN1090	50316.45	43065	XS0125559467	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	669,018	\$953,239.62



	Description	POC	Docket # for Transfer to Seller	ISIN	Issuer	Guarantor	Currency	Notional Amount	Allowed Amount Transferred herein
9	MTN1120	50316.45	43065	XS0126892255	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	6,254,372	\$8,904,132.65
10	MTN1680	50316.45	43065	XS0163560690	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	6,421,275	\$9,153,371.58
11	Index linked Notes	52389	32977	XS0218304458	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	500,000	\$725,706.65
12	Index linked Notes	52390	32977	XS0210433206	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	625,000	\$917,324.97
13	Issue of EUR 100,000,000 CMS-Linked Notes due February 2013 Under the US \$25,000,000,000 Euro Medium Term Note Program	58221.44	30125	XS0210782552	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	215,000	\$311,716.90
14	Issue of EUR 15,000,000 Variable Coupon CPPI Notes due April 2017 Under the US \$60,000,000,000 Euro Medium term Note Program	59495	29583	XS0288524795	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	2,000,000	\$2,850,570.03
15	Multi Index replacement Rainbow Cliquet	60655	31718	XS0279202682	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	1,300,000	\$1,768,289.11
16	Lehman Program Security Issue of EUR 300,000,000 Index-Linked Notes due August 2017 Under the US \$100,000,000,000 Euro Medium Term Note Program	62721	30281	XS0180580572	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	HK	193,000,000	\$24,621,727.44
17	Issue of EUR 300,000,000 Index-Linked Notes due August 2017 Under the US \$100,000,000,000 Euro Medium Term Note Program	62743.01	38993	XS0315504323	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	7,000,000	\$9,972,466.96
18	Issue of EUR 300,000,000 Index-Linked Notes due August 2017 Under the US \$100,000,000,000 Euro Medium Term Note Program	62743.05	38993	XS0315504323	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	7,000,000	\$9,972,466.97
19	Lehman Program Security Issue of EUR 100,000,000 CMS-Linked Notes due February 2013 Under the US \$25,000,000,000 Euro Medium Term Note Program	62822.09	30633	XS0309103546	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	1,000,000	\$1,419,105.77
20	Lehman Program Security Issue of EUR 100,000,000 CMS-Linked Notes due February 2013 Under the US \$25,000,000,000 Euro Medium Term Note Program	63325.08	30126	XS0210782552	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	1,500,000	\$2,174,769.09

	Description	POC	Docket # for Transfer to Seller	ISIN	Issuer	Guarantor	Currency	Notional Amount	Allowed Amount Transferred herein
21	Issue of EUR 60,000,000 FX Basket-Linked Notes due 2010 Under the US \$60,000,000,000 Euro Medium Term Note Program	66501.28	29886	XS0268043709	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	2,761,000	\$3,918,151.03
22	Issue of EUR 60,000,000 FX Basket-Linked Notes due 2010 Under the US \$60,000,000,000 Euro Medium Term Note Program	66501.29	30628	XS0268043709	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	224,000	\$317,879.64
23	Lehman Program Security	67474.04	30636	XS0244093927	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	26,600	\$38,702.46
24	Lehman Program Security	67475.03	30635	XS0244093927	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	228,200	\$332,026.37
25	Lehman Program Security	67476.05	30630	XS0244093927	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	176,300	\$256,512.92
26	Lehman Program Security	67477.03	30637	XS0244093927	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR	68,900	\$100,248.10